



General Assembly

February Session, 2008

Amendment

LCO No. 6112

SB0070206112SD0

Offered by:

SEN. WILLIAMS, 29th Dist.

SEN. LOONEY, 11th Dist.

SEN. GAFFEY, 13th Dist.

SEN. HANDLEY, 4th Dist.

SEN. MCDONALD, 27th Dist.

SEN. STILLMAN, 20th Dist.

SEN. DAILY, 33rd Dist.

To: Subst. Senate Bill No. 702

File No. 657

Cal. No. 431

"AN ACT CONCERNING TAXPAYER PRIVACY RIGHTS AND RIGHTS IN TAX ASSESSMENT, COLLECTION AND ENFORCEMENT PROCESSES."

1 Strike lines 45 to 47, inclusive, in their entirety and insert the
2 following in lieu thereof:

3 "(d) Except as otherwise specifically provided by statute, the
4 standard of proof for a taxpayer on a question of fact in any tax appeal
5 shall be a preponderance of the evidence."